



Audits Branch – Southern Region  
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January 21, 2009

James A. Waterman, Ph.D., Interim Director  
Kern County Mental Health Services  
3300 Truxton Avenue, Suite 290  
Bakersfield, CA 93301

Dear Dr. Waterman:

**AUDIT REPORT – KERN COUNTY MENTAL HEALTH SERVICES**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kern County Mental Health for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

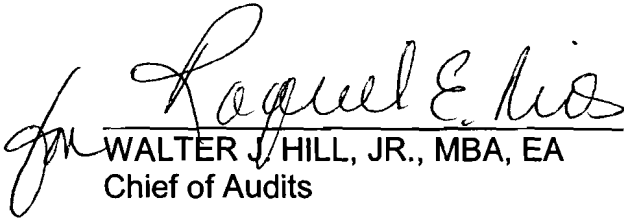
The effect of this revised allowable program costs is as follows:

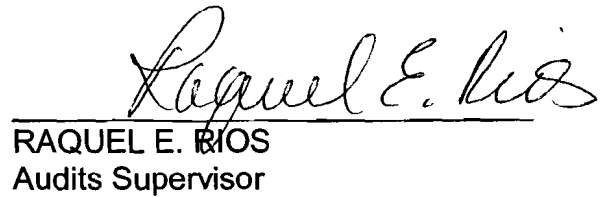
	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$25,691,899	\$25,151,526	\$(540,373)
Federal Share of Healthy Families/Medi-Cal	\$ 530,825	\$ 499,617	\$( 31,208)
State General Funds EPSDT Due State	\$ 6,667,308	\$ 6,602,944	\$( 64,364)

James A. Waterman, Ph.D., Interim Director  
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
RAQUEL E. RIOS  
Audits Supervisor

Enclosures

CERTIFIED MAIL

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SCHEDULE 1

KERN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 17,525,859	\$ (330,948)	\$ 17,194,911
HEALTHY FAMILIES - FFP	(Sch. 2a)	197,288	(30,728)	166,560
TOTAL FFP - COUNTY PROVIDERS		\$ 17,723,147	\$ (361,676)	\$ 17,361,471
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 8,166,040	\$ (209,425)	\$ 7,956,615
HEALTHY FAMILIES - FFP	(Sch. 3b)	333,537	(480)	333,057
TOTAL FFP - CONTRACT PROVIDERS		\$ 8,499,577	\$ (209,905)	\$ 8,289,672
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 25,691,899	\$ (540,373)	\$ 25,151,526
HEALTHY FAMILIES - FFP		530,825	(31,208)	499,617
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		\$ 26,222,724	\$ (571,581)	\$ 25,651,143
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF    See Note Below	(Sch. 4)	\$ 6,667,308	\$ (64,364)	\$ 6,602,944

Note: The As Settled amount includes a refund of \$60,037 to the State subsequent to the initial EPSDT settlement.  
(Refer to Adjustment 87).

SCHEDULE 2

KERN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 2,715,401	\$ (240,440)	\$ 2,474,961
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	25,364,909	(64,839)	25,300,070
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	69,716	(17,516)	52,200
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	229,279	(173)	229,106
9. Total		<u>\$ 28,379,305</u>	<u>\$ (322,968)</u>	<u>\$ 28,056,337</u>
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 84,870	\$ 150,028	\$ 234,898
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	30,722	0	30,722
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 115,592</u>	<u>\$ 150,028</u>	<u>\$ 265,620</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 2,630,531	\$ (390,467)	\$ 2,240,064
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	25,403,903	(82,355)	25,321,548
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	229,279	(173)	229,106
25. Total		<u>\$ 28,263,713</u>	<u>\$ (472,996)</u>	<u>\$ 27,790,717</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

KERN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<b>Amount Negotiated Rates Exceed Cost</b>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		\$ 0	\$ 0	\$ 0

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 6,578,205	\$ (107,065)	\$ 6,471,140
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 3,488,802	\$ (152,182)	\$ 3,336,620
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$ 3,488,802	\$ (152,182)	\$ 3,336,620

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 74,241	\$ (91)	\$ 74,150
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 87,959	\$ (60,818)	\$ 27,141
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$ 74,241	\$ (47,100)	\$ 27,141

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 604,128	\$ 0	\$ 604,128
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 750,192	\$ 0	\$ 750,192

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$ 14,907,951	\$ (243,472)	\$ 14,664,479
46. Enhanced (Children)	(MH1979, Ln 17,17A)	45,315	(11,385)	33,930
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	1,744,401	(76,091)	1,668,310
50. U.R. Skilled Professional	(MH1979, Ln 14)	453,096	0	453,096
51. U.R. Other	(MH1979, Ln 15)	375,096	0	375,096
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		\$ 17,525,859	\$ (330,948)	\$ 17,194,911

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	0	0	0

56. Total SD/MC Reimbursement - FFP		\$ 17,525,859	\$ (330,948)	\$ 17,194,911
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 149,031	\$ (112)	\$ 148,919
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	48,257	(30,615)	17,642
60. Total Healthy Families Reimbursement - FFP		\$ 197,288	\$ (30,728)	\$ 166,560

61. Total - FFP (Ln 56 + Ln 60)		\$ 17,723,147	\$ (361,676)	\$ 17,361,471
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(To Sch. 1)

SUMMARY	Entity	Medi-Cal and Crossover Gross Cost (MH 1968, Ln 5, 5A, 10, 10A)	Enhanced - Children Gross Cost (MH 1968, Ln 16, 16A)	Enhanced - Refugees Gross Cost (MH 1968, Ln 22)		
	Child Memorial Gu					
	Central California					
	Clinic					
	Organization					
	a					

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(To Sch. 1)

KERN COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2004

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 40,720,544	\$ (473,325)	\$ 40,247,219
(2) Total SD/MC Claims (Adjustments 82 through 83)	\$ 50,546,221	\$ (152,882)	\$ 50,393,339
(3) Percent % (Line 1/Line 2)	80.56%	-0.69%	79.87%
(4) EPSDT Claims (Adjustment 83)	\$ 20,909,621	\$ (152,882)	\$ 20,756,739
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	\$ 16,844,791	\$ (266,383)	\$ 16,578,408
(6) Cost Settled Baseline for EPSDT	\$ 2,439,341	\$ -	\$ 2,439,341
(7) Net Cost Settlement Amount (Line 5 - Line 6)	\$ 14,405,450	\$ (266,383)	\$ 14,139,067
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	\$ 6,727,345	\$ (124,401)	\$ 6,602,944
(8a) FY 2001-02 EPSDT Settlement	\$ 7,272,821	\$ -	\$ 7,272,821
(8b) Annual Local Growth (L. 8 - 8a)	\$ -	\$ -	\$ -
(9) County Match 10% of Local Growth (8b x 10%)	\$ -	\$ -	\$ -
(10) Net Cost Settlement Amount (L. 8 - 9 ) (Adjustment 84)	\$ 6,727,345	\$ (124,401)	\$ 6,602,944
(11) SGF Distribution (Settled and Audited) (Adjustment 87)	\$ 6,727,345	\$ (60,037)	\$ 6,667,308
(12) SGF Due County (State) (Adjustment 88)	\$ -	\$ (64,364)	\$ (64,364)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.



[illegible]

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS - COUNTY</u></b>			
1	MH1960	9	C	SDMC Administration	\$ 3,488,802	\$ (152,182)	\$ 3,336,620
2	MH1960	10	C	Healthy Families	87,959	(60,818)	27,141
3	MH1960	11	C	Non-SD/MC Administration	735,441	213,000	948,441
	MH1960	12	C	Total Administrative Costs	<u>\$ 4,312,202</u>	<u>0</u>	<u>\$ 4,312,202</u>
				To adjust Administrative Costs allocation using the percentage of unduplicated Medi-Cal clients count to Medi-Cal eligible program costs as audited. The auditor provided the workpapers to the County which shows the details of the above adjustments.			
				<b><u>ADJUSTMENTS TO REPORTED COSTS - CONTRACT PROVIDERS</u></b>			
4	MH1960	18	C	Mode Costs (Direct Service and MAA)	\$ 6,089,888	\$ (14,091)	\$ 6,075,797
				<u>Contract Provider - Henrietta Weill Memorial Child Guidance Clinic (LE#00405)</u>			
				To adjust Mode Costs of this Contract Provider to incorporate the financial monitoring adjustments of Kern County as contained in the Financial Monitoring Report FYE 2003-04 as required under OMB-133(31 USC 7502 (f)(2)(B).			
5	MH1960	18	C	Mode Costs (Direct Service and MAA)	\$ 680,102	\$ 3,064	\$ 683,166
				<u>Contract Provider - Turning Point of California (LE#00406)</u>			
				To adjust Mode Costs of this Contract Provider to incorporate the financial monitoring adjustments of Kern County as contained in the Financial Monitoring Report FYE 2003-04 as required under OMB-133(31 USC 7502 (f)(2)(B).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

# AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
6	MH1960	18	C	<p><b><u>ADJUSTMENTS TO REPORTED COSTS - CONTRACT PROVIDERS</u></b>  <b><u>(Cont'd.)</u></b></p> <p>Mode Costs (Direct Service and MAA)</p> <p><u>Contract Provider - The Anne Sippi Clinic (LE#00409)</u></p> <p>To adjust Mode Costs of this Contract Provider to incorporate the financial monitoring adjustments of Kern County as contained in the Financial Monitoring Report FYE 2003-04 as required under OMB-133(31 USC 7502 (f)(2)(B).</p>	\$ 1,274,346	\$ (232,816)	\$ 1,041,530
				<p><b><u>ADJUSTMENT TO REPORTED TOTAL UNITS OF SERVICE/TIME- COUNTY</u></b></p>			
7	MH1966	2	B	SFC 05 - 10	7,913	(72)	7,841
8	MH1966	2	C	SFC 05 - 19	0	72	72
				<p>To adjust total units of service to agree with the DMH Approved Claims Report on Approved Administrative Days Units of Service. The auditor provided the workpapers to the County that shows the details of the above adjustments.</p>			
				<p>* Balance carried forward to subsequent adjustment.  ** Balance brought forward from prior adjustment.</p>			

## AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 88	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME - COUNTY</u></b>			
9	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	3,746,819	8,466	3,755,285 *
10	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	10,763,110	88,324	10,851,434 *
11	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	13,065	(2,696)	10,369 *
12	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	15,975	24,648	40,623 *
13	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	9,712	(1,935)	7,777 *
14	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	33,591	(8,410)	25,181 *
15	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	39,418	2,034	41,452 *
16	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	102,160	13,230	115,390 *
17				TOTAL	<u>14,723,850</u>	<u>123,661</u>	<u>14,847,511</u>
				To adjust the above settled units of service/time to agree with DMH Approved Claims Report dated June 24, 2008.			
18	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 3,755,285	(21,342)	3,733,943 *
19	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 10,851,434	(1,980)	10,849,454 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 10,369	0	10,369 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 40,623	0	40,623 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 7,777	0	7,777 *
	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 25,181	0	25,181 *
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 41,452	0	41,452 *
20	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 115,390	0	115,390 *
				TOTAL	<u>14,847,511</u>	<u>(23,322)</u>	<u>14,824,189</u>
				To adjust the units of service/time per DMH Approved Claims Report for the units deleted by the County. These units were already approved and paid by DMH. The auditor provided the workpapers to the County which shows details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME - COUNTY, cont'd.</u></b>			
21	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 3,733,943	(225)	3,733,718 *
	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 10,849,454	0	10,849,454 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 10,369	0	10,369 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 40,623	0	40,623 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 7,777	0	7,777 *
	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 25,181	0	25,181 *
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 41,452	0	41,452 *
	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 115,390	0	115,390 *
22				TOTAL	<u>14,824,189</u>	<u>(225)</u>	<u>14,823,964</u>
				To adjust the units of service/time per DMH Approved Claims Report for the results of QA/UR audit findings on Hospital Inpatient and Administrative Days Units conducted by State DMH Medi-Cal Oversight Branch. The auditor provided the workpapers to the County which shows details of the above adjustments.			
23	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 3,733,718	0	3,733,718 *
	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 10,849,454	(39,979)	10,809,475 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 10,369	0	10,369 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 40,623	0	40,623 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 7,777	0	7,777 *
	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 25,181	0	25,181 *
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 41,452	0	41,452 *
	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 115,390	0	115,390 *
24				TOTAL	<u>14,823,964</u>	<u>(39,979)</u>	<u>14,783,985</u>
				To adjust the units of service/time per DMH Approved Claims Report for the results of EPSDT audit findings conducted by the State DMH Medi-Cal Oversight Branch. The auditor provided the workpapers to the County which shows details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 88	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME - COUNTY, cont'd.</u></b>			
25	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 3,733,718	13,101	3,746,819 *
26	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 10,809,475	(46,365)	10,763,110 *
27	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 10,369	2,696	13,065 *
28	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 40,623	(24,648)	15,975 *
29	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 7,777	1,935	9,712 *
30	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 25,181	8,410	33,591 *
31	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 41,452	(2,034)	39,418 *
32	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 115,390	(13,230)	102,160 *
33				TOTAL	<u>14,783,985</u>	<u>(60,135)</u>	<u>14,723,850</u>
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's Records and supporting documents. The units were based on the Reconciliation Worksheet provided by the County. The County Records agrees with the Settled Cost Report.			
34	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 3,746,819	12	3,746,831 *
35	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 10,763,110	(18)	10,763,092 *
36	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 13,065	0	13,065 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 15,975	6	15,981 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 9,712	0	9,712 *
	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 33,591	0	33,591 *
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 39,418	0	39,418 *
37	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 102,160	0	102,160 *
				TOTAL	<u>14,723,850</u>	<u>0</u>	<u>14,723,850</u>
				To adjust the units of service/time per County Records with the Administrative Days units of service that were approved per DMH Approved Claims Report dated June 24, 2008. The County did not report any Administrative Days Units in the Settled Cost Report. Per review of Reconciliation Worksheet, there are 115 units of Administrative Days that were included in the Inpatient Days. The auditor provided the workpapers to the County which shows details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 88	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME - COUNTY, cont'd.</u></b>			
38	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 3,746,831	0	3,746,831 *
	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 10,763,092	(39,979)	10,723,113 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 13,065	0	13,065 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 15,981	0	15,981 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 9,712	0	9,712 *
	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 33,591	0	33,591 *
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 39,418	0	39,418 *
39	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 102,160	0	102,160 *
				TOTAL	<u>14,723,850</u>	<u>(39,979)</u>	<u>14,683,871</u>
				To adjust the units of service/time per County Records for the results of EPSDT audit conducted by State MDH Medi-Cal Oversight Branch. The auditor provided the workpapers to the County which shows the details of the above adjustments.			
40	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 3,746,831	(225)	3,746,606 *
	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 10,723,113	0	10,723,113 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 13,065	0	13,065 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 15,981	0	15,981 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 9,712	0	9,712 *
	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 33,591	0	33,591 *
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 39,418	0	39,418 *
41	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 102,160	0	102,160 *
				TOTAL	<u>14,683,871</u>	<u>(225)</u>	<u>14,683,646</u>
				To adjust the units of service/time per County Records for the results of QA/UR audit findings on Hospital Inpatient and Administrative Days Units conducted by State DMH Medi-Cal Oversight Branch. The auditor provided the workpapers to the County which shows details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 88	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME - COUNTY, cont'd.</u></b>			
42	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 3,746,606	360	3,746,966
43	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 10,723,113	(2,105)	10,721,008
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 13,065	0	13,065
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 15,981	0	15,981
44	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 9,712	(1,935)	7,777
45	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 33,591	(8,410)	25,181
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 39,418	0	39,418
46	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 102,160	(2)	102,158
47				TOTAL	<u>14,683,646</u>	<u>(12,092)</u>	<u>14,671,554</u>
				To adjust the above units of service/time to incorporate the controls of the lower of DMH Approved Units vs. the County's records by SFC. The auditor provided the workpapers to the County which shows details of the above adjustments.			
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME - CONTRACT PROVIDERS</u></b>			
48	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	1,902,520	10,301	1,912,821 *
49	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	6,875,031	12,338	6,887,369 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	0	0	0 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	0	0	0 *
50	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	11,781	(3,677)	8,104 *
51	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	42,525	3,808	46,333 *
52	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	71,380	7,049	78,429 *
53	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	223,720	41,750	265,470 *
54				TOTAL	<u>9,126,957</u>	<u>71,569</u>	<u>9,198,526</u>
				To adjust the above settled units of service/time to agree with DMH Approved Claims Report dated June 24, 2008.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			



## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME - CONTRACT PROVIDERS, cont'd.</u></b>			
55	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 1,912,821	0	1,912,821 *
	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 6,887,369	(31,334)	6,856,035 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 0	0	0 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 0	0	0 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 8,104	0	8,104 *
	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 46,333	0	46,333 *
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 78,429	0	78,429 *
56	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 265,470	0	265,470 *
				TOTAL	<u>9,198,526</u>	<u>(31,334)</u>	<u>9,167,192</u>
				To adjust the units of service/time per DMH Approved Claims for the results of EPSDT audit conducted by State MDH Medi-Cal Oversight Branch. The auditor provided the workpapers to the County which shows the details of the above adjustments.			
57	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 1,912,821	(10,301)	1,902,520 *
58	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 6,856,035	18,996	6,875,031 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 0	0	0 *
59	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 0	0	0 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 8,104	3,677	11,781 *
60	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 46,333	(3,808)	42,525 *
61	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 78,429	(7,049)	71,380 *
62	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 265,470	(41,750)	223,720 *
63				TOTAL	<u>9,167,192</u>	<u>(40,235)</u>	<u>9,126,957</u>
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's Records and supporting documents. The units were based on the Reconciliation Worksheet provided by the County. The County Records agrees with the Settled Cost Report.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME - CONTRACT PROVIDERS, cont'd.</u></b>			
64	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 1,902,520	0	1,902,520 *
	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 6,875,031	(31,334)	6,843,697 *
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 0	0	0 *
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 0	0	0 *
	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 11,781	0	11,781 *
	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 42,525	0	42,525 *
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 71,380	0	71,380 *
65	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 223,720	0	223,720 *
				TOTAL	<u>9,126,957</u>	<u>(31,334)</u>	<u>9,095,623</u>
				To adjust the units of service/time per County Records for the results of EPSDT audit conducted by State MDH Medi-Cal Oversight Branch. The auditor provided the workpapers to the County which shows the details of the above adjustments.			
66	MH1966	8	TOTAL	MEDI-CAL UNITS 07/01/03-09/30/03	** 1,902,520	(1,994)	1,900,526
67	MH1966	8A	TOTAL	MEDI-CAL UNITS 10/01/03-06/30/04	** 6,843,697	(42,103)	6,801,594
	MH1966	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/03-09/30/03	** 0	0	0
	MH1966	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/03-06/30/04	** 0	0	0
68	MH1966	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/03-09/30/03	** 11,781	(4,202)	7,579
69	MH1966	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/03-06/30/04	** 42,525	(4,541)	37,984
	MH1966	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/03-09/30/03	** 71,380	0	71,380
70	MH1966	1A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/03-06/30/04	** 223,720	0	223,720
				TOTAL	<u>9,095,623</u>	<u>(52,840)</u>	<u>9,042,783</u>
				To adjust the above units of service/time to incorporate the controls of the lower of DMH Approved Units vs. the County's records by SFC. The auditor provided the workpapers to the County which shows details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				KERN COUNTY		Provider Number	No. of Adj.	Fiscal Period Ended	
						00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
				<u>ADJUSTMENT TO PATIENT AND OTHER PAYOR REVENUES - COUNTY</u>					
71	MH1968	28	E	PATIENT AND OTHER PAYOR REVENUES 07/01/03-09/30/03			\$ 38,395	\$ (20,882)	\$ 17,513
72	MH1968	28A	E	PATIENT AND OTHER PAYOR REVENUES 10/01/03-06/30/04			46,475	170,910	217,385
				To adjust patient and other payor revenues to agree with the DMH Detailed Approved Claims Report for Hospital Inpatient (SFC 05/10). Auditor provided the workpapers to the County which shows the details of the above adjustments.					
				<u>ADJUSTMENT TO REPORTED SD/MC SETTLEMENT - COUNTY</u>					
73	MH1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)			\$ 17,525,859	\$ (330,948)	\$ 17,194,911
74	MH1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT			197,288	(30,728)	166,560
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to revenues, units of service/time and the results of DMH Medi-Cal Oversight audits.					

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT - CONTRACT PROVIDERS</u></b>			
75	MH1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	\$ 8,166,040	\$ (209,425)	\$ 7,956,615
76	MH1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	333,537	(480)	333,057
					<u>\$ 8,499,577</u>	<u>\$ (209,905)</u>	<u>\$ 8,289,672</u>
				To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, units of service/time and the results of DMH Medi-Cal Oversight audits.			
				Henrietta Weill Child Memorial Guidance Clinic	\$ 3,054,637	\$ (64,328)	\$ 2,990,309
				Turning Point of Central California	303,231	1,404	304,635
				The Anne Sippi Clinic	672,553	(122,872)	549,681
				Community Service Organization	57,255	0	57,255
				Clinica Sierra Vista	964,358	(1,315)	963,043
				Aspen Group Inc.	3,447,543	(22,794)	3,424,749
					<u>\$ 8,499,577</u>	<u>\$ (209,905)</u>	<u>\$ 8,289,672</u>
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider KERN COUNTY				Provider Number 00015	No. of Adj. 88	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
77	SCH 4	1	3	SD/MC ACTUALS	\$ 40,720,544	\$ (473,325)	\$ 40,247,219
				To adjust the SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in MH1979 for both the County Program and its contract providers. The amount utilized for this purpose was SD/MC and Enhanced for Outpatient services only.			
78	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 50,546,221	\$ (282,876)	\$ 50,263,345 *
79	SCH 4	4	3	EPSDT CLAIMS	\$ 20,909,621	\$ (282,876)	\$ 20,626,745 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. This report covered the period from April 1, 2004 through June 30, 2004. This represent the original recoupment.			
80	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 50,263,345	\$ 282,876	\$ 50,546,221 *
81	SCH 4	4	3	EPSDT CLAIMS	** \$ 20,626,745	\$ 282,876	\$ 20,909,621 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in the adjustments 78 and 79 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 82 and 83 below.			
82	SCH 4	2	3	TOTAL SD/MC CLAIMS	** \$ 50,546,221	\$ (152,882)	\$ 50,393,339
83	SCH 4	4	3	EPSDT CLAIMS	** \$ 20,909,621	\$ (152,882)	\$ 20,756,739
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. This report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KERN COUNTY				00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<b><u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS, cont'd.</u></b>			
84	SCH 4	10	3	NET COST SETTLEMENT AMOUNT  To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC Claims and EPSDT Claims.	\$ 6,727,345	\$ (124,401)	\$ 6,602,944
85	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. This report covered the period from April 1, 2004 to June 30, 2004. This represents the original SGF recoupment.	\$ 6,727,345	\$ (111,086)	\$ 6,616,259 *
86	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 85 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 87 below.	** \$ 6,616,259	\$ 111,086	\$ 6,727,345 *
87	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008.	** \$ 6,727,345	\$ (60,037)	\$ 6,667,308
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				KERN COUNTY		Provider Number	No. of Adj.	Fiscal Period Ended	
						00015	88	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
88	SCH 4	12	3	<u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS, cont'd.</u>			\$ 0	\$ (64,364)	\$ (64,364)
				STATE GENERAL FUND DUE STATE					
				To adjust the State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:					
				Audited Net Cost Settlement Amount                      Adj 84    \$    6,602,944					
				Audited State General Fund Distribution                      Adj 87    6,667,308					
				<u>\$ (64,364)</u>					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS  
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: Kern  
County Code: 15

Legal Entity: KERN COUNTY		A	B	C
Legal Entity Number: 00015		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	32,914,343	34,051,093	66,965,436
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(17,306,962)	(17,306,962)
4	Other Adjustments from MH 1962			
5	Total Costs Before Medi-Cal Adjustments	32,914,343	16,744,131	49,658,474
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			49,658,474
	Administrative Costs (County Only)			
9	SD/MC Administration			3,336,620
10	Healthy Families Administration			27,141
11	Non-SD/MC Administration			948,441
12	Total Administrative Costs			4,312,202
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			604,128
14	Other SD/MC Utilization Review			750,192
15	Non-SD/MC Utilization Review			286,595
16	Total Utilization Review Costs			1,640,915
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			43,705,357
19	Total Costs - Lines 9 through 18			49,658,474

Crosscheck  
43,705,357 OK  
49,658,474 OK



**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**ALLOCATION OF COSTS TO MODES OF SERVICE**  
**MH 1964 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: Kern  
County Code: 15

Legal Entity: KERN COUNTY		A
Legal Entity Number: 00015		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	43,705,357
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	7,803,926
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	2,789,599
5	Outpatient Services (Mode 15 Program 1 + Program 2)	30,685,862
6	Outreach Services (Mode 45)	1,002,258
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	1,423,712
9	Total - Lines 2 through 8	43,705,357

**Crosscheck  
OK**

**ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL**  
**MH 1966 (08/04)**

### DETAIL COST REPORT

**FISCAL YEAR 2003 - 2004**

County: Kern  
County Code: 15

CR CR

CR

Legal Entity: KERN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00015			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Hospital Inpatient (SFC 10-19)									
			10	19					
1	Allocation Percentage		100.00%	99.75%	0.25%				
2	Total Units			7,841	72				
3	Gross Cost		7,803,926	7,784,585	19,341				
4	Cost per Unit			992.81	268.63				
5	SMA per Unit			873.40	236.78				
6	Published Charge per Unit			2,200.00	2,200.00				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		518	9				
8A		10/01/03 - 06/30/04		2,297	60				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			5,026	3				
13	Medi-Cal Costs	07/01/03 - 09/30/03	516,691	514,273	2,418				
13A		10/01/03 - 06/30/04	2,296,591	2,280,473	16,118				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	454,552	452,421	2,131				
14A		10/01/03 - 06/30/04	2,020,409	2,006,200	14,209				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,159,400	1,139,600	19,800				
15A		10/01/03 - 06/30/04	5,185,400	5,053,400	132,000				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC (Children) Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC (Children) Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC (Children) Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		4,990,645	4,989,839	806				

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Kern		CR		CAW	CR			
County Code: 15								
Legal Entity: KERN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00015			Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
			25	30	91			
1	Allocation Percentage	100.00%	73.65%	19.11%	7.24%			
2	Total Units		23,690	7,202	2,630			
3	Gross Cost	2,789,599	2,054,411	533,175	202,013			
4	Cost per Unit		86.72	74.03	76.81			
5	SMA per Unit		85.68		76.20			
6	Published Charge per Unit		85.68		76.20			
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	5,093					
8A		10/01/03 - 06/30/04	12,130					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	20					
11A		10/01/03 - 06/30/04	53					
12	Non-Medi-Cal Units		6,394	7,202	2,630			
13	Medi-Cal Costs	07/01/03 - 09/30/03	441,668	441,668				
13A		10/01/03 - 06/30/04	1,051,921	1,051,921				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	436,368	436,368				
14A		10/01/03 - 06/30/04	1,039,298	1,039,298				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	436,368	436,368				
15A		10/01/03 - 06/30/04	1,039,298	1,039,298				
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	1,734	1,734				
29A		10/01/03 - 06/30/04	4,596	4,596				
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	1,714	1,714				
30A		10/01/03 - 06/30/04	4,541	4,541				
31	Healthy Families Published Charges	07/01/03 - 09/30/03	1,714	1,714				
31A		10/01/03 - 06/30/04	4,541	4,541				
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		1,289,680	554,492	533,175	202,013		

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 2

### DETAIL COST REPORT

County: Kern  
County Code: 15

33 Non-Medi-Cal Costs

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Kern		CR	CR	CR	CR	CR	CR
County Code: 15							
Legal Entity: KERN COUNTY		H	I	J	K	L	M
Legal Entity Number: 00015		Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function
		70	02	11	41	66	71
1	Allocation Percentage	5.13%	0.00%	0.00%	0.01%	0.00%	4.31%
2	Total Units	682,020	120	120	1,200	90	331,665
3	Gross Cost	1,569,154	248	320	3,198	444	1,318,260
4	Cost per Unit	2.30	2.07	2.67	2.67	4.93	3.97
5	SMA per Unit	3.52	1.83	2.36	2.36	4.37	3.52
6	Published Charge per Unit	3.52	1.83	2.36	2.36	4.37	3.52
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/03 - 09/30/03	109,791				32,340
8A		10/01/03 - 06/30/04	359,867	60	660	90	80,710
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					
9A		10/01/03 - 06/30/04					
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03					
10A		10/01/03 - 06/30/04	1,730				
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04					
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	344				120
11A		10/01/03 - 06/30/04	2,080				60
12	Non-Medi-Cal Units		208,208	120	60	540	218,435
13	Medi-Cal Costs	07/01/03 - 09/30/03	252,601				128,541
13A		10/01/03 - 06/30/04	827,962	160	1,759	444	320,796
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	386,464				113,837
14A		10/01/03 - 06/30/04	1,266,732	142	1,558	393	284,099
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	386,464				113,837
15A		10/01/03 - 06/30/04	1,266,732	142	1,558	393	284,099
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03					
16A		10/01/03 - 06/30/04					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					
17A		10/01/03 - 06/30/04					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					
18A		10/01/03 - 06/30/04					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					
19A		10/01/03 - 06/30/04					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					
20A		10/01/03 - 06/30/04					
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03					
21A		10/01/03 - 06/30/04	3,980				
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03					
22A		10/01/03 - 06/30/04	6,090				
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03					
23A		10/01/03 - 06/30/04	6,090				
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03					
24A		10/01/03 - 06/30/04					
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04					
29	Healthy Families Costs	07/01/03 - 09/30/03	791				477
29A		10/01/03 - 06/30/04	4,786				238
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	1,211				422
30A		10/01/03 - 06/30/04	7,322				211
31	Healthy Families Published Charges	07/01/03 - 09/30/03	1,211				422
31A		10/01/03 - 06/30/04	7,322				211
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					
32A		10/01/03 - 06/30/04					
33	Non-Medi-Cal Costs		479,033	248	160	1,439	868,208

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Kern County Code: 15			ASO	ASO	ASO	ASO	MHS	MHS	
Legal Entity: KERN COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00015			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				10	30	40	60	30	60
1	Allocation Percentage		100.00%	1.10%	12.97%	52.38%	3.34%	4.39%	25.82%
2	Total Units			1,140	13,535	54,480	3,695	5,530	14,830
3	Gross Cost		114,790	1,258	14,883	60,129	3,832	5,044	29,644
4	Cost per Unit			1.10	1.10	1.10	1.04	0.91	2.00
5	SMA per Unit			2.36	2.36	2.36	4.37	2.36	4.37
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		720	4,890	17,100	360	3,210	9,590
8A		10/01/03 - 06/30/04		420	8,845	36,720	1,590	2,320	5,240
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11		07/01/03 - 09/30/03							
11A	Healthy Families (SED) Units	07/01/03 - 09/30/03							
12		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units					660	1,745		
13	Medi-Cal Costs	07/01/03 - 09/30/03	47,296	795	5,157	18,873	373	2,928	19,170
13A		10/01/03 - 06/30/04	64,956	463	9,726	40,527	1,649	2,116	10,474
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	104,181	1,699	11,068	40,356	1,573	7,576	41,908
14A		10/01/03 - 06/30/04	143,847	991	20,874	86,659	6,948	5,475	22,899
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs		07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,538	(0)		728	1,810	(0)	(0)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Kern  
County Code: 15

County Code: 15		CR		CR				
Legal Entity: KERN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00015		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			10	20				
1	Allocation Percentage	100.00%	68.50%	31.50%				
2	Total Units		7,759	3,569				
3	Gross Cost	1,002,258	686,518	315,740				
4	Cost per Unit		88.48	88.47				
5	Non-Medi-Cal Units		7,759	3,569				
6	Non-Medi-Cal Costs	1,002,258	686,518	315,740				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Kern  
County Code: 15

CR

Legal Entity: KERN COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00015		Mode Total	Service	Service	Service	Service	Service	Service
Mode: 60 - Support			Function	Function	Function	Function	Function	Function
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		59,321					
3	Gross Cost	1,423,712	1,423,712					
4	Cost per Unit		24.00					
5	Non-Medi-Cal Units (Same as Line 2)		59,321					
6	Non-Medi-Cal Costs (Same as Line 3)	1,423,712	1,423,712					



## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DETAIL COST REPORT

## DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT  
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: Kern

County Code: 15

Legal Entity: KERN COUNTY

Legal Entity Number: 00015

			REIMBURSEMENT TYPE				SMA	Costs			Costs	
			A	B	C	D	E	F	G	H	I	K
			Mode 55			Total	Total	Total			Total	Total
			S.F.'s 01-09	S.F.'s 11-19, 31-39	S.F.'s 21-29	MAA	Inpatient	Mode 05- Hospital	Mode 05- All Other	Mode 10	Program (1)	Program (2)
							Exclude				Program (2)	Program (2)
1	Medi-Cal Costs	07/01/03 - 09/30/03					516,691	441,668	6,062,578	6,504,246	47,296	6,551,542
1A		10/01/03 - 06/30/04					2,296,591	1,051,921	17,549,492	18,601,413	64,956	18,666,369
2	Medi-Cal SMA	07/01/03 - 09/30/03					454,552	436,368	9,192,551	9,628,920	104,181	9,733,100
2A		10/01/03 - 06/30/04					2,020,409	1,039,298	26,641,428	27,680,726	143,847	27,824,573
3	Medi-Cal P. C.	07/01/03 - 09/30/03					1,159,400	436,368	9,192,551	9,628,920		9,628,920
3A		10/01/03 - 06/30/04					5,185,400	1,039,298	26,641,428	27,680,726		27,680,726
4	Medi-Cal N. R.	07/01/03 - 09/30/03										
4A		10/01/03 - 06/30/04										
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03					454,552	441,668	6,062,578	6,504,246	47,296	6,551,542
5A		10/01/03 - 06/30/04					2,020,409	1,051,921	17,549,492	18,601,413	64,956	18,666,369
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								36,648	36,648	36,648
6A		10/01/03 - 06/30/04								45,512	45,512	45,512
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								56,069	56,069	56,069
7A		10/01/03 - 06/30/04								69,630	69,630	69,630
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03								56,069	56,069	56,069
8A		10/01/03 - 06/30/04								69,630	69,630	69,630
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03										
9A		10/01/03 - 06/30/04										
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								36,648	36,648	36,648
10A		10/01/03 - 06/30/04								45,512	45,512	45,512
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03					454,552	441,668	6,099,226	6,540,894	47,296	6,588,190
11A		10/01/03 - 06/30/04					2,020,409	1,051,921	17,595,003	18,646,924	64,956	18,711,881
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								11,940	11,940	11,940
12A		10/01/03 - 06/30/04								40,259	40,259	40,259
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								18,268	18,268	18,268
13A		10/01/03 - 06/30/04								61,594	61,594	61,594
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								18,268	18,268	18,268
14A		10/01/03 - 06/30/04								61,594	61,594	61,594
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03										
15A		10/01/03 - 06/30/04										
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								11,940	11,940	11,940
16A		10/01/03 - 06/30/04								40,259	40,259	40,259
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04										
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04										
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04										
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04										
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03					454,552	441,668	6,111,167	6,552,835	47,296	6,600,130
21A	(Excludes Refugees)	10/01/03 - 06/30/04					2,020,409	1,051,921	17,635,263	18,687,184	64,956	18,752,140
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04										
23	Healthy Families Cost	07/01/03 - 09/30/03								1,734	62,305	64,040
23A		10/01/03 - 06/30/04								4,596	160,470	165,066
24	Healthy Families SMA	07/01/03 - 09/30/03								1,714	95,016	96,730
24A		10/01/03 - 06/30/04								4,541	245,355	249,896
25	Healthy Families P. C.	07/01/03 - 09/30/03								1,714	95,016	96,730
25A		10/01/03 - 06/30/04								4,541	245,355	249,896
26	Healthy Families N. R.	07/01/03 - 09/30/03										
26A		10/01/03 - 06/30/04										
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03								1,734	62,305	64,040
27A		10/01/03 - 06/30/04								4,596	160,470	165,066
28	Less: Patient and Other Payor Revenue											
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03					17,513		7,681	7,681		7,681
29	Enhanced SD/MC (Children) Revenue	10/01/03 - 06/30/04					217,385		23,041	23,041		23,041
30	Enhanced SD/MC (Refugees) Revenue											
31	Healthy Families Revenue											
32	Total Expenditures from MAA (Mode 55)											
33	Medi-Cal Eligibility Factor (Average)											
34	Revenue - MAA											
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03					437,039	441,668	6,103,486	6,545,154	47,296	6,592,449
35A		10/01/03 - 06/30/04					1,803,024	1,051,921	17,612,222	18,664,143	64,956	18,729,099
36	Net Due - Enhanced SD/MC (Refugees)											
37	Net Due - Healthy Families	07/01/03 - 09/30/03								1,734	62,305	64,040
37A		10/01/03 - 06/30/04								4,596	160,470	165,066
38	Amount Negotiated Rates Exceed Costs											
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03										
39	Enhanced SD/MC (Refugees)	10/01/03 - 06/30/04										
40	Healthy Families	07/01/03 - 09/30/03										
40A		10/01/03 - 06/30/04										

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: Kern County Code: 15											
Legal Entity: KERN COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00015		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement		2,474,961	25,352,270	27,827,231						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement		381,198	14,932,503	15,313,701						
3	Total Medi-Cal Direct Service Gross Reimbursement				43,140,932						
4	Medi-Cal Administrative Reimbursement Limit				6,471,140						
5	Medi-Cal Administration				3,336,620						
6	Medi-Cal Administrative Reimbursement				3,336,620	1,668,310					1,668,310
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			229,106	229,106						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			512,393	512,393						
7B	Total Healthy Families Direct Service Gross Reimbursement				741,499						
8	Healthy Families Administrative Reimbursement Limit				74,150						
9	Healthy Families Administration				27,141						
10	Healthy Families Administrative Reimbursement				27,141				17,642		17,642
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				604,128					453,096	453,096
15	Other SD/MC Utilization Review (County Only)				750,192	375,096					375,096
16	SD/MC Net Reimbursement for Direct Services										
16A		07/01/03 - 09/30/03	437,039	6,580,509	7,017,548		3,814,037				3,814,037
17		10/01/03 - 06/30/04	1,803,024	18,688,840	20,491,864			10,850,442			10,850,442
17A	Enhanced SD/MC Net Reimb. (Children)	07/01/03 - 09/30/03			11,940				7,761		7,761
17A		10/01/03 - 06/30/04		40,259	40,259				26,169		26,169
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										17,194,911
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										17,194,911
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										17,194,911
24	Healthy Families Net Reimbursement	07/01/03 - 09/30/03		64,040	64,040				41,626		41,626
24A		10/01/03 - 06/30/04		165,066	165,066				107,293		107,293
25	Total Healthy Families Reimbursement Before Excess FFP										166,560
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										166,560

Per Settled Cost Report - SD/MC	17,525,859
Per Settled Cost Report - Healthy Families	197,288
Total	17,723,147
Variance	(361,676)

STATE SHARE OF SD/MC COST	
Line 6: Column D minus Column E	1,668,310
Line 10: Column D minus Column H	9,499
Line 11: Column D minus Column E	
Line 12: Column D minus Column E	
Line 13: Column D minus Column I	
Line 14: Column D minus Column I	151,032
Line 15: Column D minus Column E	375,096
Line 16: Column D minus Column F	3,203,511
Line 16A: Column D minus Column G	9,641,422
Line 17: Column D minus Column H	4,179
Line 17A: Column D minus Column H	14,091
Line 18: Column D minus Column E	
Line 24: Column D minus Column H	22,414
Line 24A: Column D minus Column H	57,773
TOTAL STATE SHARE SD/MC COST	15,147,327